



**City of Rochester, New York**

Bureau of Assessment

## Understanding the 2008 Reassessment



### **City of Rochester**

#### **Bureau of Assessment**

30 Church Street, Rm. 101A  
Rochester, New York 14614

Phone: (585) 428-7221  
TDD/Voice: (585) 232-3260  
FAX (585) 428-6423



*Robert J. Duffy, Mayor*  
City of Rochester, NY



*In 2008, we will update our 66,700 property assessments, adjusting them to match current real estate values.*

### **Fairness**

City, school and county taxes are only distributed fairly when every parcel of property is correctly assessed. A property's value for tax purposes must reflect what it would sell for on the open market. For City property owners, reassessment ensures that the costs of City services are always shared equitably.

### **Assessments**

Many people believe that during a reassessment, the City simply raises everyone's assessed value by the same percentage and collects higher taxes. While some tax bills do go up after reassessment, others go down by a comparable amount. Reassessment is not a means of raising taxes, but instead, is the fairest way to redistribute tax shares.

The City relies on computer-assisted appraisal techniques to estimate initial values. However, our Assessor's appraisal staff conducts field reviews and makes adjustments to the City's 66,700 parcels.

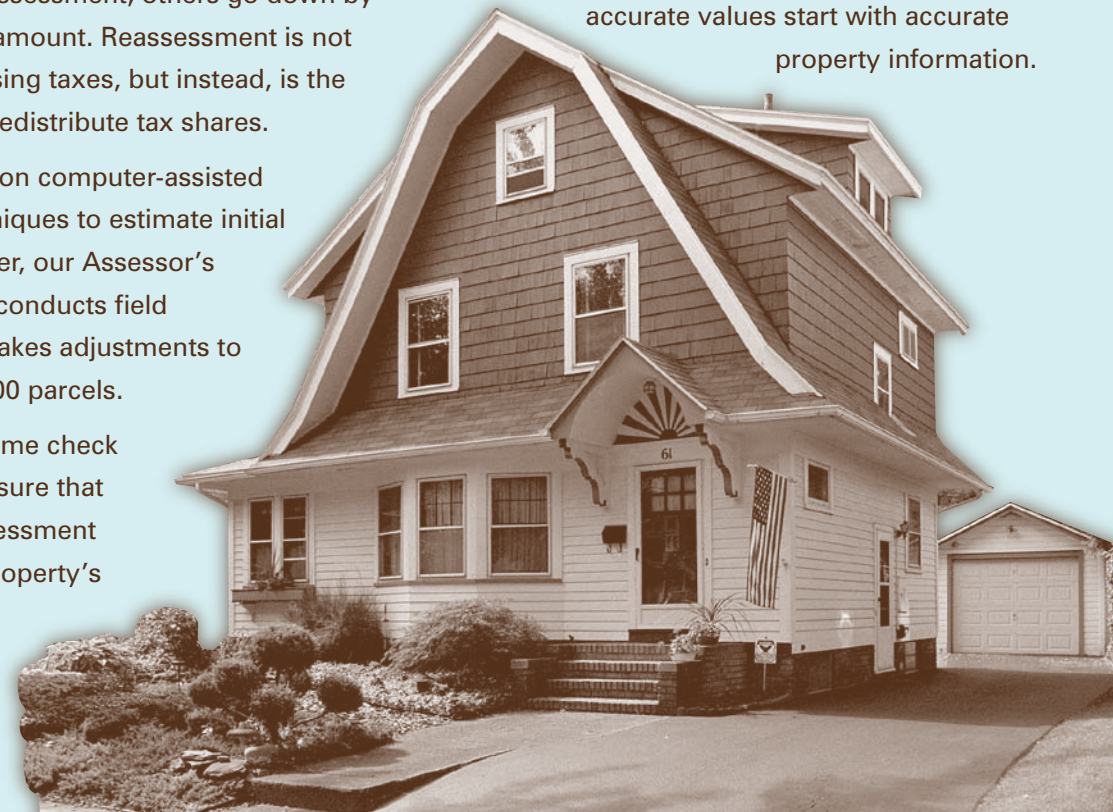
This one-at-a-time check helps to make sure that every new assessment matches the property's current full market value.

### **Assistance**

The City depends on up-to-date descriptions of all properties to generate accurate assessments. If your property's interior has never been inventoried, please call (585) 428-7221 as soon as possible to schedule an inspection.

It is also important to verify the Property Inventory Report that you received in the mail. Please contact the Bureau of Assessment if it is incorrect or out of date. If corrections are not submitted by the deadline, the existing data in the Assessor's files (right or wrong) will become the basis for determining your new assessment.

The deadline for inventory corrections is Wednesday, August 1, 2007. Remember, accurate values start with accurate property information.





**Business**

Commercial properties leased to others sometimes require special consideration when vacancy becomes a problem or operating income is lost due to physical damage or other difficulties. In such cases, the City needs to know about any extraordinary expenses or significant revenue losses in addition to structural information. Please contact the Bureau of Assessment at (585) 428-7221 if you have a property with special circumstances. The City will do a better job of reassessment if you give the Assessor all the facts early in the valuation and review process.

**Neighborhood and Business Meetings** will begin in the fall of 2007. Please contact the Bureau of Assessment if your organization would like the City Assessor or a member of his staff to attend your meeting or if you wish to schedule a special meeting.

**Property Inventory Reports**, giving a complete description of each parcel were mailed to all property owners in spring, 2007. The due date for corrections is Wednesday, August 1, 2007. Data about your property in the Assessor’s files as of that date will become the basis for determining the amount of your new assessment.

From August to November, 2007, City staff will **review** and verify property information and determine new values.

**Full Disclosure Notices** showing old and new assessments and your total tax decrease or increase (based on the tax rates then in effect) will be mailed in December, 2007.

**Informal Reviews** with a City staff appraiser to explain how your property value was determined will begin in neighborhood satellite offices in December, 2007 and continue through February, 2008.

**Board of Assessment Review** hearings and the formal complaint process will begin in March, 2008. The application deadline is 8 p.m., Tuesday, March 18, 2008.

**The Final Assessment Roll** will be completed on May 1, 2008.

**Tax bills**, the first using the new assessments, will be mailed in July, 2008.

**Your Business and Neighborhood Associations are Important**

The City is making every effort to keep neighborhood and business groups informed about the 2008 reassessment program through mailings, public meetings, and the news media. Neighborhood and business associations are invited to host meetings to let property owners pose their questions directly to the City Assessor. Complete information and open discussions about the reassessment program are key to its success.



**MORE TO COME**

Look for updates and additional information as the reassessment program progresses. Any specific questions may be directed to the:

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**TIME LINE**

The 2008 Reassessment Program will take approximately 14 months to complete:

**MAY 2007–JUNE 2007**

Property Inventory Reports mailed to property owners

**AUGUST 1, 2007**

Inventory Corrections due

**AUGUST, 2007**

City reviews property data and begins valuation. (Valuation and individual parcel review continues through December.)

**DECEMBER, 2007**

City mails Full Disclosure Notices (new estimated assessments)

**DECEMBER 2007–FEBRUARY 2008**

Citizens’ opportunity to review estimated assessments with City staff.

**MARCH 18, 2008 until 8 p.m.**

Board of Assessment Review (appeal process deadline)

**MAY 1, 2008**

Final Assessment Roll

**JULY 2008–JANUARY 2009**

City/School/County Tax Bills

